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10/587,943	08/09/2006	Motoshi Kurushima	128817	5704
25944	7590	04/29/2010		
OLIFF & BERRIDGE, PLC P.O. BOX 320850 ALEXANDRIA, VA 22320-4850				EXAMINER IWAREKE, OLUSEYE
ART UNIT 3687		PAPER NUMBER ELECTRONIC		
NOTIFICATION DATE 04/29/2010		DELIVERY MODE ELECTRONIC		

Please find below and/or attached an Office communication concerning this application or proceeding.

The time period for reply, if any, is set in the attached communication.

Notice of the Office communication was sent electronically on above-indicated "Notification Date" to the following e-mail address(es):

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Office Action Summary	Application No. 10/587,943	Applicant(s) KURUSHIMA, MOTOSHI
	Examiner OLUSEYE IWARERE	Art Unit 3687

-- The MAILING DATE of this communication appears on the cover sheet with the correspondence address --
Period for Reply

A SHORTENED STATUTORY PERIOD FOR REPLY IS SET TO EXPIRE 3 MONTH(S) OR THIRTY (30) DAYS, WHICHEVER IS LONGER, FROM THE MAILING DATE OF THIS COMMUNICATION.

- Extensions of time may be available under the provisions of 37 CFR 1.136(a). In no event, however, may a reply be timely filed after SIX (6) MONTHS from the mailing date of this communication.
- If no period for reply is specified above, the maximum statutory period will apply and will expire SIX (6) MONTHS from the mailing date of this communication.
- Failure to reply within the set or extended period for reply will, by statute, cause the application to become ABANDONED. (35 U.S.C. § 133).

Any reply received by the Office later than three months after the mailing date of this communication, even if timely filed, may reduce any earned patent term adjustment. See 37 CFR 1.704(b).

Status

1) Responsive to communication(s) filed on 1/28/2010.

2a) This action is FINAL. 2b) This action is non-final.

3) Since this application is in condition for allowance except for formal matters, prosecution as to the merits is closed in accordance with the practice under *Ex parte Quayle*, 1935 C.D. 11, 453 O.G. 213.

Disposition of Claims

4) Claim(s) 1-10 and 13-19 is/are pending in the application.

4a) Of the above claim(s) 11 and 12 is/are withdrawn from consideration.

5) Claim(s) _____ is/are allowed.

6) Claim(s) 1-10 and 13-19 is/are rejected.

7) Claim(s) _____ is/are objected to.

8) Claim(s) _____ are subject to restriction and/or election requirement.

Application Papers

9) The specification is objected to by the Examiner.

10) The drawing(s) filed on 02 August 2006 is/are: a) accepted or b) objected to by the Examiner.

Applicant may not request that any objection to the drawing(s) be held in abeyance. See 37 CFR 1.85(a).

Replacement drawing sheet(s) including the correction is required if the drawing(s) is objected to. See 37 CFR 1.121(d).

11) The oath or declaration is objected to by the Examiner. Note the attached Office Action or form PTO-152.

Priority under 35 U.S.C. § 119

12) Acknowledgment is made of a claim for foreign priority under 35 U.S.C. § 119(a)-(d) or (f).

a) All b) Some * c) None of:

1. Certified copies of the priority documents have been received.
2. Certified copies of the priority documents have been received in Application No. _____.
3. Copies of the certified copies of the priority documents have been received in this National Stage application from the International Bureau (PCT Rule 17.2(a)).

* See the attached detailed Office action for a list of the certified copies not received.

Attachment(s)

1) Notice of References Cited (PTO-892)

2) Notice of Draftsperson's Patent Drawing Review (PTO-948)

3) Information Disclosure Statements (PTO/SB/08)
Paper No(s)/Mail Date 10/17/2006/03/06/2009

4) Interview Summary (PTO-413)
Paper No(s)/Mail Date: _____

5) Notice of Informal Patent Application

6) Other: _____

DETAILED ACTION

1. This communication is a First Office Action Non-Final rejection on the merits.

Claims 1 – 10 and 13 – 19, are currently pending and have been considered below.

Election/Restrictions

2. Applicant's election without traverse of claims 1 – 10 and 13 – 19 in the reply filed on January 28, 2010 is acknowledged.

3. The following is a quotation of 35 U.S.C. 103(a) which forms the basis for all obviousness rejections set forth in this Office action:

(a) A patent may not be obtained though the invention is not identically disclosed or described as set forth in section 102 of this title, if the differences between the subject matter sought to be patented and the prior art are such that the subject matter as a whole would have been obvious at the time the invention was made to a person having ordinary skill in the art to which said subject matter pertains. Patentability shall not be negatived by the manner in which the invention was made.

4. **Claims 1 – 10 and 13 – 19 are rejected under 35 U.S.C. 103(a) as being unpatentable over Hood (7,409,356) in view of Eskandari (2004/003455).**

As per claims 1 and 13, Hood discloses a profit-and-loss management information presentation method of presenting profit- and-loss management information used for profit-and-loss management in a material producing company that uses common main starting materials and produces various basic materials as products and that includes both a productive section and a sales section and is a virtual inter-organ organization for performing profit-and-loss management for the products by each product type, comprising:

a profit-and-loss storing step of linking at least product type information and profit information to each other by each order of products with order record to be stored in an order record profit-and-loss database (fig. 3 block 316 depicts a storing step);

an information search step of accepting specific information on the virtual inter-organ organization and search condition information at least including product type condition, and reading from the order record profit-and-loss database, at least product type information and profit information on an order matching the search condition information and on an order belonging to the virtual inter-organ organization matching the specific information on the virtual inter-organ organization (fig. 1 item 104 depicts a value analyzer calculation engine which performs search functions);

a profit information aggregating step of sorting the product type information by each product type of a product type classification scale indicated in the product type condition and aggregating profit information corresponding to respective product information sorted by each product type (fig. 3 block 312 depicts a parsing engine that organizes results); and

a profit-and-loss management information presentation step of presenting the aggregated profit information by each product type as the profit-and-loss management information, characterized in that the respective steps are executed by a computers (fig. 3 block 316 depicts presenting).

As per claims 2 and 14, Hood discloses characterized in that the profit-and-loss storing step includes linking the product type information and the profit information to customer information by each product order to be stored in the order record profit-and-loss database, the information searching step includes reading the customer information of the order together with the product type information and the profit information, the profit information aggregating step includes sorting the product type information by each product type of a product type classification scale indicated in the product type condition and further sorting the product type information by each customer indicated in the customer information and aggregating profit information corresponding to each product type information sorted by each product type and each customer, and the profit-and-loss management information presentation step includes presenting the aggregated profit information by each product type and each customer as the profit-and-loss management information (col. 3, lines 3 – 20 discuss linking the process to customer credit).

As per claims 3 and 15, Hood discloses the claimed invention but fails to explicitly disclose further comprising a profit rearranging step of rearranging the profit information aggregated in the profit information aggregating step in a profit ascending order, characterized in that the profit-and-loss management information presentation step further includes presenting the profit information in an order from the smallest profit to a predetermined rank as the profit-and-loss management information .

Esandari teaches a managing customer loss using a graphical user interface, with the feature of further comprising a profit rearranging step of rearranging the profit information aggregated in the profit information aggregating step in a profit ascending order, characterized in that the profit-and-loss management information presentation step further includes presenting the profit information in an order from the smallest profit to a predetermined rank as the profit-and-loss management information (0039] discusses an order of priority relative to another criterion).

From this teaching of Eskandari, it would have been obvious to one of the ordinary skill of the art at the time the invention was made to modify the system and method of Hood to include the aggregating step in a profit of ascending order, in order to provide means of organization.

As per claim 4, Hood discloses characterized in that the profit-and-loss storing step includes grouping a plurality of minimum product classification units of the individual specification size corresponding to the order, and further, linking to the order a product type code representing a product type grouped so as not to be treated by the plurality of virtual inter-organ organization and storing the product type code in the order record profit- and-loss database, and the information searching step includes obtaining with reference to the product type code, a table representing a corresponding relation with the virtual inter-organ organization and a product type code corresponding to specific information on the virtual inter-organ organization and reading at least product

type information and profit information of an order corresponding to the product type code from the order record profit-and-loss database (fig. 3 block 312 depicts a parsing engine that organizes results).

As per claim 5, Hood discloses characterized in that the product type code is obtained by grouping a plurality of minimum product classification units of the individual specification size so as not to be treated by the plural virtual inter-organ organizations, and further, the product type code is a sales product type code including:

a common product code representing the common product type including an information item related to sales management; and

a cost management classification code including an information item where a cost difference is occurred, and the profit information aggregating step includes when the product type classification scale indicated in the product type condition corresponds to the common product type, using the common product type code corresponding to each order to perform sorting by each product type, and when the product type classification scale indicated in the product type condition corresponds to the sales product type indicated in the sales product type code, using a sales product type code corresponding to each order to perform sorting by each product type (col. 5, lines 5 – 50 discuss classification).

As per claims 6 and 17, Hood discloses characterized by further comprising:

 a cost accounting step of performing cost accounting by each product type of the product type classification scale indicated in the product type code;

 an individual order profit-and-loss calculation step of calculating costs, sales, and profit by each order of a product with an order record; and

 an account information output step of outputting costs by each product type corresponding to the product type code calculated in the cost accounting step, as account information used for business accounting of the material producing company, characterized in that the profit-and- loss storing step includes storing the profit by each order calculated in the individual order profit-and-loss calculation step in the order record profit-and-loss database as the profit information (fig. 2 depicts calculation steps).

As per claims 7 and 18, Hood discloses characterized in that the product type code is obtained by grouping a plurality of minimum product classification units of the individual specification size so as not be treated by the plural virtual inter-organ organizations, and further, the product type code includes the common product type code representing the common product type including an information item related to sales management and a cost management classification code including an information item where a cost difference is occurred, with respect to the sales plan information drafted by the common product type unit, by each common product type, from the sales

plan information database where the common product type code is assigned for storage, the sales plan information is read in response to a read request for the production plan draft, and on the basis of the sales plan information, each common product type is developed into the sales product type to be output in the sales plan information output step, the production plan information drafted by the sales product type classification is obtained together with raw material costs and department expenses corresponding to the production plan information in the production plan information obtaining step, on the basis of the obtained production plan information, cost accounting is performed by each sales product type in the cost accounting step, costs, sales, and profit by each order of a product with an order record are calculated in the individual order profit-and-loss calculation step, the costs by each product type corresponding to the product type code calculated in the cost accounting step are output to be used for business accounting of the material producing company as account information in the account information output step, and the profit by each order calculated in the individual order profit-and-loss calculation step is stored as the profit information in the order record profit-and-loss database in the profit-and-loss storing step (fig. 3 block 312 depicts a parsing engine that organizes results).

As per claim 8, Hood discloses characterized by further comprising a profit planning value calculation step of calculating a profit plan value by each sales product type or a profit plan value by each common product type calculated from the plan value on the basis of the costs by each sales product type calculated in the cost accounting

step and sales information by each sales product type included in the sales plan information drafted in the sales product type classification (fig. 2 depicts profitability calculations at step 200).

As per claim 9, Hood discloses characterized in that the individual order profit-and-loss calculation step obtains parts of order information and manufacturing specification information by each order, identifying on the basis of the part of the manufacturing specification information, at least a semi-finished product such as a slab or a billet that should be used and a manufacturing process that should be passed by each order, inputting costs of the semi-finished product calculated in the cost accounting step, adding to the costs, expenses generated in the respective passing steps for the product related to the order to calculate costs by each order, and calculating profit by each order on the basis of sales included in order entry information of the order and costs by each order calculated in the individual order profit-and-loss calculation step (fig. 2 depicts profitability calculations at step 200).

As per claims 10 and 19, Hood discloses characterized by further comprising: a common product type determining step of obtaining order entry information of the order, extracting an information item related to sales management from the order entry information, referring to a table representing a corresponding relation between the information item related to the sales management and a common product type code,

and determining the common product type code corresponding to the extracted information item; a manufacturing specification determining step of obtaining order entry information of the order, extracting an information item related to product manufacturing from the order entry information, referring to a table representing a corresponding relation between the information item related to the product manufacturing and a manufacturing specification information, and determining the manufacturing specification information corresponding to the extracted information item; a cost management classification determining step of extracting an information item where a cost difference is occurred from the determined manufacturing specification information, referring to a table representing a corresponding relation between the information item where the cost difference is occurred and a cost management classification code, determining the cost management classification code corresponding to the extracted information item; and a sales product type determining step of determining a sales product type code on the basis of the determined common product type code and the cost management classification code (fig. 3 block 312 depicts a parsing engine that organizes results).

Conclusion

5. The prior art made of record and not relied upon is considered pertinent to applicant's disclosure. Greene (US 20020082852 A1) and West (US 7587356 B2).

Any inquiry concerning this communication or earlier communications from the examiner should be directed to OLUSEYE IWARERE whose telephone number is (571)270-5112. The examiner can normally be reached on M-Th.

If attempts to reach the examiner by telephone are unsuccessful, the examiner's supervisor, Matthew S. Gart can be reached on (571)272-3955. The fax phone number for the organization where this application or proceeding is assigned is 571-273-8300.

Information regarding the status of an application may be obtained from the Patent Application Information Retrieval (PAIR) system. Status information for published applications may be obtained from either Private PAIR or Public PAIR. Status information for unpublished applications is available through Private PAIR only. For more information about the PAIR system, see <http://pair-direct.uspto.gov>. Should you have questions on access to the Private PAIR system, contact the Electronic Business Center (EBC) at 866-217-9197 (toll-free). If you would like assistance from a USPTO Customer Service Representative or access to the automated information system, call 800-786-9199 (IN USA OR CANADA) or 571-272-1000.

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